Endorsement

Memorandum

No. 3+739 IV/52

Dated

FOR MYSORE STATE

N. RANGANATH. B.Com.B.L.,
Advocate,
Satyanarayanapet,
BELLARY.

To
The Hon: Minister for Commercial Taxes,
Government House,
MADRAS.

Sir,

Subject: Displaced persons from Pakistan-Rehabilitation in Bellary Dt- M.G.S.T.Act- Turnover by Ration Depot Holders- Exemption of paying Sales Tax- Refund of Sales Tax paid requested.

On behalf of Sri Tekchand, Ration Depot Holder, the refugee businessman, who has been settled down in the Bellary Town, I have to submit the following facts for your kind consideration:-

2. The story of the unhappy cut of India into two parts needs no repetition. The after-effects of partition are beyond one's recapitulation.

3. The people have been uprooted from their native hearths and very kindly settled by the humane government in other parts of the country. Many schemes have been undertaken by the government to rehabilitate the Refugees.

4. One of such schemes adopted by our government has been to grant exemption of Sales Tax to Foodgrain dealers as well as to Cloth dealers who have migrated from Pakistan. The Government in its G.O.Ms. No. 2929 dated 9.11.51 & G.O.Ms. No. 331 dated 4-2-1952 have granted exemption of Sales Tax to Foodgrain & Cloth dealers for Madras City only. It is presumed that the Government has restricted the territorial Jurisdiction to Madras only at the first instance & other districts also later on, with a view to extend its application to the Province gradually and also cover other lines of business, not merely cloth. As a matter of fact the Dy. Commissioner of Commercial Taxes Coimbatore Division in L.Dis No. 1424/52 dated 17-4-52 has exempted a refugee running a ration shop from payment of Sales Tax for the one year from the date of commencement.

5. Sri Tekchand S/O Dr. Hotchand, Refugee, Prop; Ration Depot No. 32, Gandhinagar, Bellary is one of those unhappy refugee who has settled down in this town and carrying on the trade above mentioned. The business has started on 6-11-1949. For the first year of business, the turnover was estimated at Rs 1,04,263-7-1 upto 31-10-1950, and the amount of Rs 1629-2-0 towards Sales Tax has been paid.

considering the hardships the refugees are put to in the new surroundings.

8. It is prayed that our honoured government will take its usual benevolent & humane attitude & grant exemption of Sale Tax to Ration Depot Keepers dealing in mofusil as well and --- include all the lines of business for the FIRST YEAR. or, I dire the refund of the tax amount already collected.

Bellary.
Dated 20-5-19

V Ranganath
Advocate.

Copy to :-

1) The Secretary, Revenue Board, Madras.
2) The Dy. Commissioner of Commercial Taxes, Madras.
3) The Commercial Tax Officer, Bellary.
4) The District Collector, Bellary.
5) Sri ~~Jethanand~~ Parsram Jethanand, President, Sindhi Hindu Refugee Relief Committee, Madras.

Teckchand S/O Dr. Hotchand,
Ration Shop No.2
Gandhinagar, Bellary.

To
The Commercial Tax
Bellary.

Bellary, dated 21st January 1952.

Respected Sir,

Sub:-Displaced person from Pakistan: Rehabilitation in Bellary Town- Exemption of Sales Tax-Refund of FIRST YEAR-Request grant of.

Ref:-Govt.Rev.Dept. G.O.Ms. No. 2929 dated 9.11.51.
L.Disl. A. 2203/51 dated 23.11.51.

.....

I, the undersigned most humbly and respectfully beg to request as under:-

That the Govt of Madras have exempted the Sales Tax of the refugees who are dealing in foodgrains for the 1st year and refur has been given to the refugees for the year 1950-51.

It is therefore earnestly requested that your kind honou may also be pleased to refund me the amount of Sales Tax paid for the year 1950-51. Hope your honour will show your fullest cooperation in complying with my request.

For this act of kindness I shall ever remain gratef

Yours faithfully,
Sd/ Teckchand.H.P.

chand s/o [illegible],
ugee,
ion Shop No. 32,
Chinaser, Bellary.

To
The Deputy Commissioner of Commercial Taxes,
through:
The Commercial Tax Officer,
Bellary.

Bellary, dated 10th March 1950.

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Respected Sir,

Sub: Displaced persons from Pakistan-Rehabilitation in Bellary Town-Exemption of Sales Tax-Request grant of.

I, the undersigned Rokchand S/O Mr. Motichand a resident of Hyderabad most humbly and respectfully beg to approach your honour with the folded hands and request the following few lines of my humble prayer for your kind consideration and to redress my grievances and favourable orders may be passed thereon.

That I am carrying the Cotton Shop business since November 1949, allotted by the Government. As per -- rules I am paying the sales taxes etc etc.

It is nearly 6-8 months I am sustaining the loss of Rs. 10/- to 15/- per day due to the 6 days of Hartal. Thus I have to lose nearly Rs. 1000/- or more from the Government loan of Rs. 2500/- advanced to me. At present the income from the shop is only sufficient to redress the shop-rent, salaries and is very difficult for me to maintain myself and family members. Hence I have to use the Govt. loans as per my convenience. I am still in given below:-

Income:-

At present I am doing business and deducting Sales Tax @ 1 1/2% on the purchase bill of Rs. 5/- per bag of Jowar, Wheat, Rice, per month... Rs. 50-0-0
average sale of Rs. 5 by every bag i.e. Rs. 1/- per bag on 100 bags.....
.... Rs. 100-0-0

Total Rs. 150-0-0

Expenditure:-

Towards shop establishments for salaries, fixtures, rent, Incidental etc.... ... Rs. 100-0-0
House Rent including electric etc ... Rs. 50-0-0
House family expenses... ... Rs. 100-0-0
Medicines (Medical charges) ... Rs. 50-0-0
Loans taken Government with interest. ... Rs. 50-000
Total Rs. 350-0-0

From the above items it is clear that I have loss of Rs 100/- per month. Day by day my position is becoming bad to worst.

It is therefore requested your kind honour may be pleased to consider my case favourably and favourable orders may be passed regarding the exemption of the Sales Tax for the last from 1st November 1948 to October 1950 as I was born in Sukkur to the ruthless during partition in order to save my life to other districts such as Bombay, Amritsar etc etc and some references may be taken to me in this and today refugee who is now in

True copy.

PROCEEDINGS OF THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES, MADRAS DIVISION, 1, SMITH ROAD, MOUNT ROAD, MADRAS.

Sri P.S. Narayana Rao, B.A.,
Deputy Commissioner.

L. Dis. 1463/52. Dated 1-4-52.

Sub: M.G.S.T.Act 1939-Bellary-Tekchand Hotchand-Ration depot keeper -exemption from sales tax-request negatived.

Read: From Sri Tekchand Hotchand application dt. 21.1.52. from the C.T.O.Bellary Rc 225/52 dt. 6-2-52 and 17-3-52.

The request of the petitioner is rejected.

Sd/ P.S.Narayana Rao.
DEPUTY COMMISSIONER(M)

To

Sri Tekchand Hotchand, Ration shop No. 32, Gandhinagar, Bella

Copy to the C.T.O. Bellary with records.

True Copy.

PROCEEDINGS OF THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES,
COIMBATORE DIVISION, COIMBATORE.
Sri E. P. Royappa, M.B.E.(Mily). I.A.S.,
Dy. Commissioner of Commercial Taxes.

L. Dis. 1424/52 dated 17--4--1952.

Sub: MADRAS GENERAL SALES TAX ACT 1939-Salem- Dholandas Bodaram-Pakistan Refugee-Exemption from sales tax for 1 year-granted.

Read: Petition dated 10-1-1952 from Dholandas Bodaram.
(ii) R.C.35/52 dated 22-2-1952 and 25-3-52 from the C.T.O.Salem.

The Deputy Commissioner (Commercial Taxes) Coimbatore is pleased to exempt Sri Dholandas Bodaram, a refugee from Pakistan running a ration shop at Salem from payment of Sales Tax on his transactions in rationed articles for a period of one year from 17-9-1950, (i.e. from 19-9-50 to 16-9-51).

2. The D.C.T.O. Salem Town will give effect to these orders at on

Sd/ E.P.Royappa.
Dy. Commissioner (C.T.)
Coimbatore Division.

Rev dept

Memo No. 34739 N/52. 2 dated 5.7.52

Tax - The M. G. S. T. Act 1939. Pakistan refugee Ration Shop. Exemption from sales tax

From Sri N. Ranganatham, Advocate, Bellary petition dated 20.5.52.

The Govt see no grounds to interfere on behalf of the petitioner ~~in the matter~~. The petition is rejected

29.6.52

3/7/52

Tax- The M-G.S.T. Act 1939- Pakistan refugees- Ra Shop- Exemption from sales tax

From N. Ranganathan, Advocate Bellary petition dated 20-5-52.

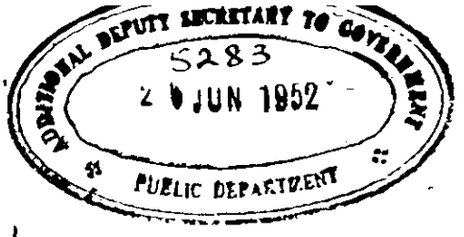
To A.S

Please see the petition from ~~adn~~ an Advocat behalf of ~~the~~ Sri. Tekchand a refugee businessmen in Bellary Dt. on pp. 1-2 c.f.

2. The request of the petitioner is that his ration-shop ~~restrict~~ is in the mofussil may be exempted from the liability to sales tax. In G.O.No.2918 Rev. dated 11-11-50 the Govt. directed that the Pakistan refugees running ration ~~shiop~~ shops in Madras City should be exempted from payment of sales tax for one year from ~~th~~ the commencement of business in ~~respect of~~ each case ~~individua~~ ~~cases~~ and in G.O.No.3556 Rev. dated 31-12-51 ~~the exemption g~~ ~~granted in the above G.O. which applies to refugee dea~~ ~~dealers in Madras City~~ was extended for another year from the date of the expiry in each case. As various representations were made to Govt. that the concession shown t ration shop refugee dealers in City may be extended to ~~th~~ those outside the City of Madras, the Govt. examined that question also and considered that a general order extending the exemption granted to the refugees in Madras City to the mofussil is not necessary, and that it would be sufficient if only really hard cases are examined on merits and exemption granted The Govt. accordingly authorised the Deputy Commissioners to grant exemption in cased deserving exemption. No time limit for the grant of such concession was however indicated in that order.

There are no grounds for interference on behalf of the pet. The pet ought to be rejected

20/6/52



Pubs (Ref) Deptt

Rev. notes at pp. 1-2 above may be perused. The proposal at 'A' above may be agreed to in this Deptt. and the file returned to ~~them~~ Rev

6.52

26/6/52

27.6.52 Rev